IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE FIFTH DAY OF FEBRUARY
TWO THOUSAND AND SEVEN

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

Writ Petition No.21117 of 2006

Between:

M/s.Taj Mahal Enterprises
Hanamkonda, rep. by its Proprietor,
M.Md.Muzzammil Ahmud.

..... PETITIONER

AND

The Commercial Tax Officer,
Janagaon Circle,
Warangal District.

.....RESPONDENT

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.21117 of 2006

Order: ***(Per Hon'ble Sri Justice Bilal Nazki)***

The controversy in this Writ Petition is whether the assessment orders for the years

1997-98 and 1998-99 were served on the petitioner in terms of Section 7 of the Andhra Pradesh Tax on Luxuries Act, 1987 or not.

The petitioner maintains that no such orders were served on him whereas the respondent states in the counter that their enquiries revealed that the petitioner had closed his business, therefore, the orders were served only by affixing them at his last known place of business on 20-03-2001.

This is a disputed question of fact and it can be agitated by the petitioner before the appellate authority. It will not be possible for this Court, at this stage, to go into the question as to whether the petitioner was available at his business premises or not. In order to cut short the controversy, we direct the respondent to serve a copy of the assessment order to the petitioner. It shall be served within one week to the Advocate appearing for the petitioner as he stated that he is willing to take the copy of the order on behalf of the petitioner. After the order is served, the petitioner may file the appeal

before the appellate authority within two weeks thereafter, along with an application for condonation of delay. It may be for the appellate authority to go into the question of service or non-service. There shall be stay for a period of three weeks from today.

Writ Petition is, accordingly, disposed of. No costs.

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(Bilal Nazki, J)
5th February, 2007

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(Nooty Ramamohana Rao, J)

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